


8 Year-End Closing Exhibits

Exhibit 8-1 List of Items to Consider for Recording on the AD-718, Period-End Estimate

Exhibit 8-2 Guidelines to Determine Chargeable Fiscal Year

LIST OF ITEMS TO CONSIDER FOR RECORDING ON THE AD-718,
PERIOD-END ESTIMATE

Items to Consider	Report on AD-718		Use AD-718 Trans Code	Comments
	Increase	Decrease		
Regular Payroll	No	No	N/A	NFC will accrue these items.
Cash Awards	Yes	No	35	Estimate all cash awards approved the last 5 days of September.
Lump Sum Payroll	Yes	No	35	Estimate lump sum for all terminations during September.
Travel Vouchers	Yes	No	35	Report all travel vouchers not sent to NFC by COB September 26. Also report the estimated value of unvouchered travel.
Government Travel Requests (GTR's)	Yes	No	35	Report all GTR's issued during September if not on NFC's paid GTR listing for that month. Consider cancellations on GTR's.
Government Bills of Lading (GBL's)	Yes	No	35	Report all GBL's issued during September if not on NFC's paid GBL listing for that month.
Government Transportation System (GVTS)	Yes	No	35	Report the value of all tickets issued or to be issued for travel starting in September.
GSA Federal Standard Requisition (FEDSTRIP)	No	Yes	N/A	Requests should be communicated to FSO by 2 p.m. (CDT), September 30.
GSA Customer Supply Center Purchases	Yes	No	35	Report all purchases made from September 15 through the end of the fiscal year.
Credit Card Charges	Yes	No	35	Report all purchases made from August 1 through the end of the fiscal year.
Purchase Order: Types 40 and 41 Type 42	Yes	Yes	33 35	Report all orders, amendments, and cancellations not sent to NFC by COB September 26.

LIST OF ITEMS TO CONSIDER FOR RECORDING ON THE AD-718,
PERIOD-END ESTIMATE

Items to Consider	Report on AD-718		Use AD-718 Trans Code	Comments
	Increase	Decrease		
AD-838 Type 43	Yes	Yes	35	Reduce amounts obligated to agree with the value of services to be received through September 30.
AD-838 Type 45	Yes	No	33	Report all AD-838B's, Invoice Receipt Certifications, not sent to NFC by COB September 26.
Utility and Commercial Telephone	No	No	N/A	NFC will accrue these items.
Federal Telecommunications System (FTS)	No	No	N/A	NFC will accrue these items.
Gasoline Credit Card	No	No	N/A	NFC will accrue these items.
Motor Pool	No	No	N/A	NFC will accrue these items.
Printing	Yes	Yes	Undel Order- 33 Cancellation-33 Delivred Ord-34 Unoblig Ord -35	Report only orders and cancellations forwarded to the Department between September 22 and September 30. For orders submitted directly to GPO, report all orders not sent to NFC by COB September 26.
Security Clearance	Yes	Yes	33	Report orders and cancellations not submitted to OPM in time to reach NFC by October 1.
Training	Yes	Yes	33	Report all training documents not sent to NFC by COB September 30.
Reimbursable Work Authorization	Yes	Yes	33	Report all obligations not sent to NFC by COB September 30.
Uniform Allowance	Yes	Yes	35	Report all documents not sent to NFC by COB September 30.
Imprest Funds	Yes	Yes	35	Report all documents not sent to NFC by COB September 30.
Fee Basis Payments	Yes	No	35	Report to FSO by COB September 26.

LIST OF ITEMS TO CONSIDER FOR RECORDING ON THE AD-718,
PERIOD-END ESTIMATE

Items to Consider	Report on AD-718		Use AD-718 Trans Code	Comments
	Increase	Decrease		
Animal Indemnity	Yes	No	35	Report to FSO by COB September 26.

GUIDELINES TO DETERMINE THE CHARGEABLE FISCAL YEAR

Type of Purchase	When Obligated
Purchase Orders	Date of purchase order
Blanket Purchase Orders	Date services and supplies order
Gasoline Credit Cards	NFC will charge obligations to the current fiscal year when an invoice is received by October 30, and to the new fiscal year when invoice is received after October 30
Government Bills of Lading	Date GBL is signed by initial carrier
Utilities and Telephone	Date billing period of service ends
Imprest Funds	As shown on the Cashier Sub-Voucher Register (AD-661) submitted with a Reimbursement Voucher (SF-1129)
Government Transportation Requests (SF-1169)	Date travel begins. Also, obligates round trip tickets even though return travel will be after September 30
Travel by Privately Owned Vehicle (Mileage)-Temporary Duty Travel Only	Date travel actually performed (day-to-day basis)
Per Diem - Temporary Duty Travel Only	Date for which subsistence is claimed
Commercial Car Rental	Date travel begins
GSA Fleet Management Car Rentals	Date billing period ends
Relocation Expenses: En Route Per Diem and Mileage House Hunting Trip Temporary Quarters Shipment and Storage of Household Goods Real Estate Expenses & Relocation Services RIT Allowance Miscellaneous Expenses	For transfers, obligate in the year the travel orders are issued
Tort Claims	Date claim approved by the Office of the General Counsel
Uniform Allowance	As coded on Form AD-659
Rental Leases of Real Property (SF-2)	One-twelfth of annual rental each month

Type of Purchase	When Obligated
GPO Printing (AD-78)	Date of order
Security Clearances	Date of request
Contracts	Date of award
Contract for Services	Obligate one-twelfth of an annual amount each month
Training (SF-182)	Authorization date
GSA Self-Service Store (AD-633)	NFC will charge obligations to the current fiscal year when invoice is received by October 30, and to the new fiscal year when invoice is received after October 30
FEDSTRIP (AD-633)	Date of order
Advertising (SF-1143)	Date of order
Post Office Box Rentals	Yearly in advance for full amount
Fee Basis	Date service is performed
Indemnities	Date certificate is signed by owner
Salaries and Wages	Date service is performed
Lump Sum Leave Payments	Date on which separation occurs
GSA Reimbursable Work Authorization, RWA (GSA-2957)	Date of Agency approval